

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
Transcriber's Office
FLOOR DEBATE

March 24, 2004 LB 819, 1118

SENATOR CUDABACK: You've heard the motion of Senator Mossey, advancement of E & R engrossing LB 819. All in favor of the motion say aye. Opposed to the motion say nay. It is advanced.

CLERK: LB 1118, Mr. President. I do have Enrollment and Review amendments first of all, Senator. (AM7197, Legislative Journal page 1066.)

SENATOR CUDABACK: Senator Mossey, for a motion.

SENATOR MOSSEY: Mr. President, I move the adoption of E & R amendments to LB 1118.

SENATOR CUDABACK: You've heard the motion by Senator Mossey, E & R amendments to LB 1118. All in favor of the motion say aye. Opposed nay. They are adopted.

CLERK: Senator Smith would move to amend, AM3373. (Legislative Journal page 1237.)

SENATOR CUDABACK: Senator Smith, to open on AM3373 to LB 1118. Senator Smith.

SENATOR SMITH: Thank you, Mr. President and members. AM3373 is part of the committee amendment that was stripped on General File. And what it does is it states that provisions not include performance audits, whether conducted pursuant to attestation engagements or performance audit standards as set forth in Government Auditing Standards published by the Comptroller General of the United States, General Accounting Office. And there are basically three kinds of audits. There is financial, there's performance audits, and then there's the in-between, that are called attestation engagements. My effort is to make sure that audits coming out of the State Auditor's Office can be used by a third party, for example. And there was some concern that if all of the attestation engagements were stripped from the State Auditor's Office, that some of those audits would not be available, or certainly not useful to a third party. And so that's my effort. And I appreciate Senator Beutler's